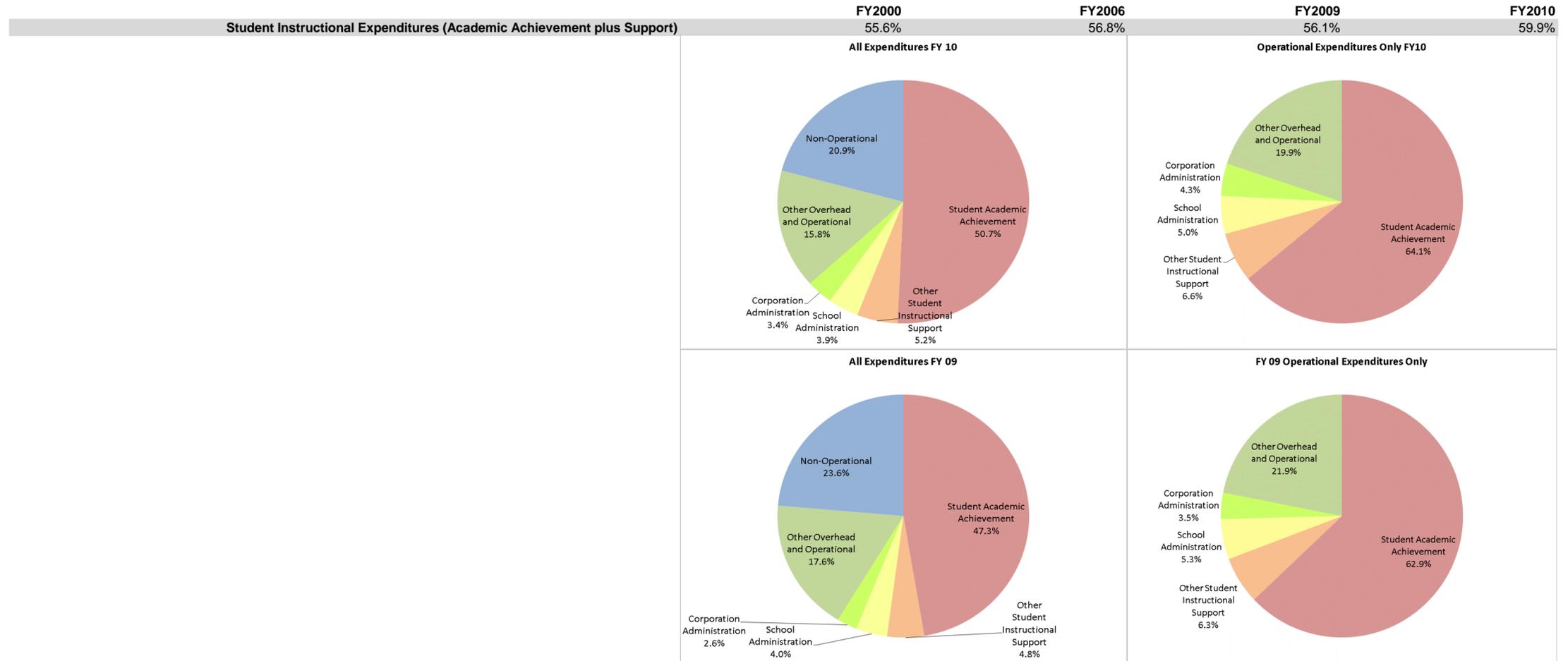


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Southwest Allen County (125)

M S D Southwest Allen County (125)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$24,782,942	49.5%	\$36,852,482	50.4%	\$34,721,261	47.3%	\$38,460,302	50.7%
Student Instructional Support	\$3,076,090	6.1%	\$4,738,520	6.5%	\$6,422,617	8.8%	\$6,954,988	9.2%
Overhead and Operational	\$8,874,702	17.7%	\$13,037,201	17.8%	\$14,875,102	20.3%	\$14,565,209	19.2%
Nonoperational	\$13,378,516	26.7%	\$18,552,290	25.4%	\$17,339,932	23.6%	\$15,818,069	20.9%
Grand Total	\$50,112,250		\$73,180,493		\$73,358,913		\$75,798,569	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
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Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$70,352	\$576,109	\$750,960		> 500%	30%
	11100 Regular Programs; Elementary	\$6,766,233	\$8,337,261	\$10,602,807	\$11,853,523	75%	42%	12%
	11200 Regular Programs; Middle/Junior High	\$3,598,189	\$4,035,301	\$5,815,324	\$6,662,962	85%	65%	15%
	11300 Regular Programs; High School	\$4,348,804	\$5,862,536	\$7,433,774	\$8,688,616	100%	48%	17%
	11430 Vocational Education; Distributive Education	\$162,386	\$109,096	\$256,845	\$308,490	90%	183%	20%
	11450 Vocational Education; Consumer and Homemaking	\$201,015	\$209,486	\$311,000	\$290,724	45%	39%	-7%
	11480 Vocational Education; Industrial Education A	\$190,770	\$204,524	\$293,287	\$341,038	79%	67%	16%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$431,597	\$351,429			-19%
	11630 Regular Programs; Alternative Education Programs; High School	\$158,014	\$201,882	\$169,115	\$117,336	-26%	-42%	-31%
	11910 Other Regular Programs; Competency Testing	\$274	\$2,175	\$1,283	\$7,873	> 500%	262%	> 500%
	12110 Gifted And Talented; Gifted and Talented	\$374,089	\$454,006	\$862,393	\$816,853	118%	80%	-5%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$1,998			
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$2,531,187	\$3,020,964			19%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$1,065,676	\$1,070,655			0%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$71,311	\$77,970			9%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$92,103	\$90,457			-2%
	12350 Physical Impairment; Homebound	\$4,301	\$21,401	\$33,588	\$26,529	> 500%	24%	-21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$295,186	\$392,632			33%
	12510 Culturally Different; Communication Disorders	\$129,528	\$198,314	\$80,676	\$0	-100%	-100%	-100%
	12710 Equal Opportunity At Risk	\$50,588	\$68,732	\$95,265	\$100,122	98%	46%	5%
	12900 Other Special Programs	\$3,007,666	\$4,775,354	\$757,676	\$912,286	-70%	-81%	20%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$20,872	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$120	\$360			200%
	14100 Summer School Programs; Elementary	\$116,544	\$71,764	\$0	\$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$31,701	\$23,518	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$131,681	\$131,672	\$136,285	\$157,250	19%	19%	15%
	16100 Remediation Testing	\$22,009	\$11,191	\$12,644	\$14,904	-32%	33%	18%
	16200 Preventive Remediation	\$128,847	\$198,299	\$317,029	\$302,085	134%	52%	-5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$170,777	\$393,132	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$198,365	\$122,486	\$0	\$0	-100%	-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$11	\$287	\$0	\$0	-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$1,410			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$128,227	\$36,654	\$14,177	\$12,575	-90%	-66%	-11%
	22130 Improvement of Instruction; Instructional Staff Training	\$19,373	\$71,890	\$225,819	\$197,442	> 500%	175%	-13%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$79,281	\$85,436	\$284,452	\$280,990	254%	229%	-1%
	22220 Library/Media Services; School Library	\$675,231	\$657,537	\$744,846	\$728,595	8%	11%	-2%
	22230 Library/Media Services; Audiovisual	\$31,644	\$32,466	\$20,873	\$28,638	-10%	-12%	37%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$97,908	\$504	\$460	\$362	-100%	-28%	-21%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$77	\$811	\$13		-83%	-98%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$2,200	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$622,663	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$323,736	\$324,082			0%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$1,250	\$2,383			91%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$40,734			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$858,432	\$482,537			-44%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$1,925	\$1,861			-3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$664			
	26497 2007 Account Code - Teachers Retirement Fund	\$944,376	\$1,134,493	\$0	\$0			
Student Academic Achievement Total		\$21,788,706	\$28,144,489	\$34,721,261	\$38,460,302	77%	37%	11%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$861,817	\$1,028,717	\$1,322,957	\$1,198,320	39%	16%	-9%
	21240 Guidance Services; Information Services	\$0	\$0	\$0	\$6,311			
	21340 Health Services; Nurse Services	\$152,617	\$259,293	\$438,828	\$459,055	201%	77%	5%
	21390 Health Services; Other Health Services	\$869	\$25,595	\$3,031	\$3,021	248%	-88%	0%
	21430 Psychological Counseling	\$0	\$0	\$420,014	\$573,595			37%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$413,762	\$580,836			40%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$3,140			
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$118,583	\$122,349			3%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$160,158	\$192,532			20%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$339,942	\$547,695			61%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$1,650	\$141,834	\$142,191		> 500%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$126,829	\$139,285			10%
	21990 Other Support Services, Students; Other Student Services	\$0	\$46,670	\$466	\$0		-100%	-100%
	24100 Office of The Principal	\$1,487,165	\$1,988,452	\$2,749,563	\$2,808,371	89%	41%	2%
	24900 Other Support Services, School Administration	\$138,102	\$173,710	\$186,651	\$178,286	29%	3%	-4%
Student Instructional Support Total		\$2,640,569	\$3,524,087	\$6,422,617	\$6,954,988	163%	97%	8%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$40,501	\$46,096	\$38,178	\$45,842	13%	-1%	20%
	23150 Board of Education; Legal Services	\$106,618	\$84,338	\$102,806	\$78,988	-26%	-6%	-23%
	23160 Board of Education; Promotion Expenses	\$6,101	\$7,603	\$14,612	\$1,870	-69%	-75%	-87%
	23210 Executive Administration; Office of The Superintendent	\$377,469	\$402,223	\$599,955	\$659,204	75%	64%	10%
	23220 Executive Administration; Community Relations	\$72,394	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$33,180	\$19,793	\$17,328	\$22,690	-32%	15%	31%
	25110 Fiscal Services; Office of The Business Manager	\$469,489	\$418,557	\$497,312	\$482,483	3%	15%	-3%
	25191 Other Fiscal Services; Refund of Revenue	\$1,788	\$64	\$545	\$588,030	> 500%	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$45	\$102			129%
	25199 Other Fiscal Services; Other	\$0	\$0	\$2,673	\$5,669			112%
	25720 Personnel Services; Recruitment and Placement	\$150,991	\$195,930	\$281,978	\$283,554	88%	45%	1%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$110,503	\$114,279			3%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$66,029	\$69,861			6%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$141,326	\$153,389			9%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$63,191	\$61,398			-3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,069,153	\$3,696,282	\$4,875,564	\$4,829,307	57%	31%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$97,655	\$89,267	\$123,761	\$88,018	-10%	-1%	-29%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$498,531	\$1,660,173	\$704,448	\$638,724	28%	-62%	-9%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,341	\$12,796	\$22,299	\$22,292	> 500%	74%	0%
	26600 Operation and Maintenance of Plant Services; Security Services	\$12,867	\$26,500	\$32,250	\$25,000	94%	-6%	-22%
	26700 Operation and Maintenance of Plant Services; Insurance	\$112,679	\$221,690	\$220,659	\$223,233	98%	1%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$1,180,686	\$1,202,012			2%
	27010 Student Transportation; Service Area Direction	\$143,375	\$206,637	\$1,132,539	\$346,249	141%	68%	-69%
	27100 Student Transportation; Vehicle Operation	\$643,251	\$838,855	\$1,324,686	\$1,418,217	120%	69%	7%
	27200 Student Transportation; Monitoring Services	\$43,725	\$75,253	\$90,079	\$86,677	98%	15%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$335,703	\$504,129	\$761,419	\$656,300	96%	30%	-14%
	27400 Student Transportation; Purchase of School Buses	\$692,915	\$672,684	\$0	\$0	-100%	-100%	
	27500 Student Transportation; Insurance on Buses	\$11,314	\$37,749	\$38,979	\$42,976	280%	14%	10%
	27700 Student Transportation; Contracted Transportation Services	\$3,203	\$0	\$6,178	\$6,120	91%		-1%
	27900 Student Transportation; Other Student Transportation Services	\$13,414	\$46,072	\$1,703	\$7,498	-44%	-84%	340%
	27910 Student Transportation; Bus Driver Training	\$757	\$2,126	\$0	\$0	-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$60,156	\$51,904	\$1,298,323	\$1,293,598	> 500%	> 500%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$436,861	\$647,702	\$1,058,850	\$1,030,844	136%	59%	-3%
	31400 Food Services Operations; Food Purchases	\$688,227	\$895,605	\$0	\$0	-100%	-100%	
	31900 Other Food Services	\$18,448	\$118,389	\$66,200	\$80,786	338%	-32%	22%
Overhead and Operational Total		\$8,143,103	\$10,978,417	\$14,875,102	\$14,565,209	79%	33%	-2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$25,000	\$1,813	\$3,408		-86%	88%
	33400 Athletic Coaches	\$131,613	\$204,825	\$235,568	\$236,133	79%	15%	0%
	33910 High School Band Uniforms	\$6,233	\$3,225	\$5,000	\$5,000	-20%	55%	0%
	33930 Latch Key Kid Program	\$115,549	\$144,780	\$0	\$0	-100%	-100%	
	33940 Child Care Services	\$0	\$0	\$169,168	\$165,572			-2%
	33990 Other Community Services; Other	\$50	\$1,958	\$12,807	\$20,000	> 500%	> 500%	56%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$67,767	\$473,126	\$540,123	\$542,426	> 500%	15%	0%
	43000 Facilities Acquisition and Construction; Professional Services	\$32,568	\$66,805	\$18,643	\$44,816	38%	-33%	140%
	45100 Building Acquisition, Construction and Improvements	\$616,568	\$3,557,758	\$985,598	\$1,444,380	134%	-59%	47%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$998			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,831,919	\$2,055,694	\$2,479,026	\$2,138,749	17%	4%	-14%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$85,962	\$28,339	\$59,834	\$123,823	44%	337%	107%
	51100 Debt Services; Principal on Debt; Bonds	\$1,875,000	\$200,000	\$230,000	\$245,000	-87%	23%	7%
	52100 Debt Services; Interest on Debt; Bonds	\$94,125	\$230,851	\$196,808	\$183,087	95%	-21%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$273,331	\$87,546	\$289,169	\$32,902	-88%	-62%	-89%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,157,344	\$11,346,915	\$8,416,084	\$7,235,815	-11%	-36%	-14%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$3,700,277	\$3,390,045			-8%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$1,921			
	54200 Common School Fund; Principal	\$49,451	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$14	\$470			> 500%
	60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$3,525			
	60700 Nonprogramed Charges; Scholarships	\$0	\$8,018	\$0	\$0		-100%	
Nonoperational Total		\$13,337,481	\$18,434,839	\$17,339,932	\$15,818,069	19%	-14%	-9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$501,167	\$579,349	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,877,413	\$2,371,453	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$65,219	\$171,497	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,612,069	\$8,005,658	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,583	\$3,530	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$141,942	\$967,172	\$0	\$0			
Prorated By Fund Total		\$4,202,391	\$12,098,660	\$0	\$0			